



Original Article

# Implementation of Social Security for Employees Following the Theory of Sharing Social Responsibility at Enterprises in Vietnam

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**Abstract:** In the social security system, the State plays a leading role in building the mechanisms, policies, and programs on social security. Businesses and social communities also have a responsibility to share the burden with the State to help all members of society cope with social and economic risks that reduce or cause loss of income sources due to objective and subjective reasons. The article presents the basic theory of implementing social security for employees according to the theory of sharing corporate social responsibility, using the Kano - IPA integration model to analyze the current situation of implementing social security for employees at enterprises in Vietnam. From there, the authors propose a number of strategies for enterprises to ensure the implementation of social security for employees according to the theory of sharing corporate social responsibility.

**Keywords:** Social security, employees, enterprise, implementation of social security.

## 1. Introduction

Social security (SS) is identified as an important part of social policy, in the socio-economic development strategy of a country. In

Vietnam, the Party and State are always interested in ensuring SS, considering this both a goal and a driving force for socio-political stability and sustainable development. The corporate responsibility in implementing SS for

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employees is to ensure jobs and a living income, to contribute to the health insurance fund, unemployment insurance fund, and other funds for the implementation of the SS benefits according to the provisions of law. At the same time, enterprises must also improve working conditions, provide labor protection equipment for employees and implement other social welfare policies on a voluntary basis, thereby contributing to better ensuring the legitimate rights and interests of employees. However, the implementation of SS for employees at enterprises in Vietnam is still limited. Performing voluntary responsibilities largely depends on the goodwill of enterprises, but not really on the need to protect and support employees, especially in labor-intensive industries such as textiles, footwear, and electronics. According to the Vietnam Social Insurance (2020), the situation of late payment of social insurance (SI) is continuing to increase. This greatly affects the interests of employees in particular and the SI fund in general. Therefore, increasing the participation of enterprises in the implementation of SS for employees in Vietnam is inevitable in order to build and implement a security system with wider coverage and more efficiency. Stemming from the above fact, the article is conducted to establish and test the Kano - IPA model to assess the current status of implementing SS for employees at enterprises in Vietnam. On that basis, the authors propose a number of strategies to help enterprises in Vietnam fulfill their responsibilities in ensuring minimum conditions for employees at the workplace.

## 2. Research method

### 2.1. Qualitative research methods

#### *Documentary research methods*

Documents researched included: monographs, topics, reports, and scientific articles on SS and the implementation of corporate social responsibility (CSR) with employees. In addition, data was collected from reliable sources such as: International Labor

Organization (ILO); Institute of Labor Sciences and Social Affairs (ILSSA); Ministry of Labor, Invalids and Social Affairs (MOLISA); Center for Development and Integration (CDI); Laws and sub-law documents related to SS; Reports on the implementation of SS for employees. This data on the implementation of SS for employees of enterprises was collected and systemized.

#### *In-depth interview method*

This study consulted and used the opinions of researchers in the field of labor to systematize the theoretical basis of SS for employees according to the theory of sharing CSR in order to explore and edit the questions in the questionnaire. In addition, the authors conducted extensive interviews with managers and employees at the surveyed enterprises to assess the implementation of SS for employees. On that basis, additional data for analysis and comments are presented in the research results.

### 2.2. Quantitative research methods



Figure 1: KANO – IPA scatter plot and corresponding strategies.

Source: Martilla & James (1977).

Quantitative research was conducted with a survey sample size of 542 employees in textile, electronics, leather and footwear enterprises during the period from July 1, 2022 to October 1, 2022. After removing invalid responses, there are 528 valid responses left. From the collected data, the authors use SPSS 21 software to process data in order to evaluate the actual

situation of implementing SS for employees of enterprises using the KANO - IPA integrated model based on the difference in employees' opinions about the importance and the implementation level of SS policies for employees of the enterprise. Based on the average value of the two factors above a Quadrant matrix consisting of 4 cells, with the following components (Figure 1) is built.

### 3. Theoretical overview for implementing social security for employees according to the theory of sharing corporate social responsibility

#### 3.1. Related theories and concepts

##### 3.1.1. Social security

According to the ILO (1984), SS is a form of protection that society provides to its members through a number of widely applied measures to cope with economic and social difficulties or shocks, the loss or serious reduction of income due to illness, maternity, injury at work, unemployment, disability, old age or death. Social security also provides medical care and subsidies to families of victims with children.

According to the United Nations Commission on Social Development (2010), SS is a set of public and private policies implemented by society in response to various contingencies to make up a shortfall or from the above points of view, it can be seen that SS is the basic social policies of the State to perform the function of preventing, limiting and overcoming risks to ensure income and life security for members in society. Thus, "Social security is a system of mechanisms, policies, programs and solutions of the State and the community to help all members of society deal with risks of reducing or losing income sources due to objective and subjective reasons, contributing to social justice and sustainable development".

##### 3.1.2. Theory of sharing corporate social responsibility

According to Anna and Búciová (2012), "Social responsibility for employees is the good

implementation of commitments to ensure employees' rights and interests in terms of: working hours, occupational health and safety, wages and collective bargaining as well as personal working relationships and internal communications". Social responsibility for employees means that enterprises orient their behaviors in order to comply with the law, ensure economic benefits in the direction of harmonizing the interests of employees and to pursue sustainable development goals (Abrabee et al., 2014).

The responsibility of an enterprise is that the employers are responsible for their employees who make great contributions to the development of the business. The enterprise is also responsible when these workers face risks in their lives, a reduction in their income source or temporarily lose their jobs due to an economic downturn caused by the business itself. Sharing CSR is also understood, as enterprises must make a financial contribution to implementing SS policies for employees, such as contributions to a health insurance fund, unemployment insurance fund and other funds to implement SI regimes. At the same time, enterprises must also take care to improve labor conditions, provide labor protection equipment for employees and implement other social welfare policies to ensure the material and spiritual life of employees so that they feel secure working at the enterprise.

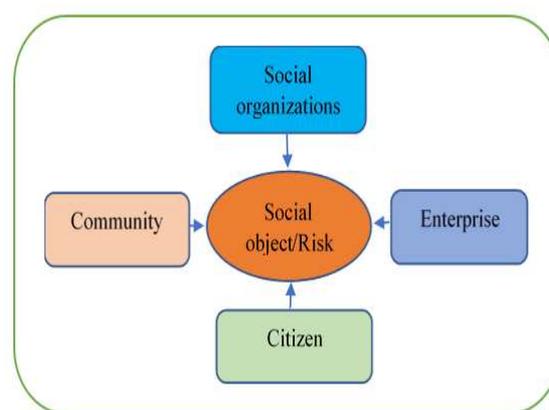


Figure 2: The theory of social responsibility sharing  
Source: Nguyen Hai Huu (2012).

### 3.1.3. *Implementing social security for employees according to the theory of sharing corporate social responsibility*

According to the concept of the World Trade Council, "the responsibility for implementing the SS of enterprises is the commitment to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as that of the local community and of society at large".

Thus, implementing SS for employees according to the theory of sharing CSR is to implement policies, programs, and measures of the enterprise to help all employees cope with the risks which reduce or cause loss of income sources by objective and subjective reasons, thus contributing to the realization of equity and sustainable development.

The enterprise's implementation of SS responsibilities for employees contributes to ensuring and improving the quality of life for them because any employee when establishing a labor relationship with the enterprise also wants to have good working conditions and a good working environment. They also want a guaranteed salary and benefits, to participate in SI and health insurance, to receive care and support when facing difficulties, and to improve their professional qualification. Satisfaction of workers' needs depends on the implementation of the SS responsibilities by enterprises. Moreover, when enterprises implement SS well for employees, it will contribute to increased labor productivity, business performance, and profit, enhance competitiveness and sustainable development and promote businesses to increasingly implement international labor standards and support the community. In addition, this is also a way for businesses to share the burden with the State in supporting the less fortunate in society in order to create a stable society and stable life for its citizens.

### 3.2. *Content of implementing social security for employees according to the theory of sharing corporate social responsibility*

#### 3.2.1. *Guarantee jobs and minimum salaries for employees*

##### *Job guarantee for employees*

A job is one of the most basic needs of employees to ensure their life and comprehensive development. Capable citizens must be able to work to maintain their own existence and contribute to building society, fulfilling their obligations to those around them in the community. Therefore, creating jobs and ensuring that everyone with a working capacity has the opportunity to work is the responsibility of the State, enterprises, and the whole of society (Constitution, 2013).

Labor laws of each country clearly define the responsibilities of the State and enterprises in ensuring and creating jobs for employees, in which the responsibilities of enterprises are: (i) Creating jobs for a number of specific workers such as meritorious workers and disabled workers; (ii) Ensuring regular work according to the labor contract and collective agreement and to be responsible for training employees and re-training before transferring employees to new jobs in the enterprise; and, (iii) When forced to dismiss employees, enterprises must base this on actual conditions, discuss and reach an agreement with the grassroots trade union executive committee and publicly announce the list.

##### *Minimum salary guarantee for employees*

Clause 3, Article 3 of ILO Convention No. 26 (1928) states: "Minimum salaries are set as mandatory for employers and workers concerned. Such salaries cannot be lowered even by individual agreement or collective contract unless authorized by the competent authority". The ILO Convention No. 131 (1970) on the fixing of minimum salaries and Recommendation No. 135 also mentions that "the salary guarantee for workers is a necessary SS in the form of a living minimum salary".

The minimum salary is the basis for the employer to determine the appropriate salary scale. It is the basis for determining allowances and bonuses for employees and the basis for the

implementation of a number of SI and social incentives. In addition, the minimum salary is a legal guarantee of the State for employees in all occupations, ensuring a minimum life for them in accordance with the ability of the economy. Stemming from the principle of protecting workers when participating in labor relations, the State stipulates minimum wages as a legal guarantee for employees.

According to Sweeney (2009), Ha (2006), Nhan (2015), Thang (2018), Huong (2018) and Huong (2019), enterprises need to be responsible for ensuring the payment of minimum salaries for employees in accordance with the provisions of law. This lowest salary is mandatory. The employer must pay at least equal to the lowest salary, not lower. If they pay less, it means they are breaking the law and that the employee cannot guarantee to cover the minimum living needs and the reproduction of labor power.

Thus, the responsibility of enterprises in ensuring jobs and minimum salaries for employees includes the following basic content: Enterprises have specific recruitment and employment policies (JS1); Enterprises ensure regular jobs for employees in accordance with labor contracts and signed agreements (JS2); Enterprises arrange jobs in accordance with the employee's capacity (JS3); Enterprises provide vocational training for employees (JS4); Enterprises ensure to pay the minimum wage to employees in accordance with the law (JS5).

### 3.2.2. *Implementation of regulations on social insurance for employees*

According to the ILO, "SI is the protection offered by society to its members through a series of public measures in response to social and economic hardship resulting from job cessation or significant reduction in income caused by illness, disability, old age and death and the provision of medical care and self-sufficiency for large families".

SI is the mainstay of the SS system, contributing to the regulation of SS policies and programs of each country. SI participants will be replaced or partially compensated for their income when they lose their working capacity,

lose their jobs or die. As a result, employees can quickly overcome material losses, quickly recover their health, and stabilize their lives to resume normal activities. Employees, employers, and the State contribute to the SI fund, which makes employees more responsible in their work. Employers participating in contributing to the SI fund for employees also clearly see their responsibilities towards employees as well as to the law.

Synthesized and developed from the studies of Nhan (2015), Huong (2017), Huong (2018), Huong (2019), Nhi et al. (2020): The responsibility of enterprises in ensuring SI regimes includes the following basic content: Enterprises pay SI for employees in accordance with the law (SI1); Enterprises compile dossiers for employees to be issued SI books, pay and receive SI (SI2); Enterprises coordinate with SI agencies to pay SI benefits for employees (SI3); Enterprises provide and publicize information on employees' payment and enjoyment of social insurance (SI4).

### 3.2.3. *Helping vulnerable workers*

According to the Vietnam Social Security, vulnerable workers are understood as those with limitations in the labor market, those who have difficulty in finding a job or getting a job, those whose income is lower than that of people doing a similar job, or those are more likely to lose their jobs when there is a reorganization of the apparatus. The vulnerable group of workers includes poor workers, migrant workers, ethnic minority workers, child workers, and disabled workers. Moreover, vulnerable workers are also found in groups of workers with low levels of education, older workers, or workers who have been laid off.

The objective of the assistance is to ensure a minimum income and material and spiritual conditions for the disadvantaged groups of workers who are unable to secure their own income and other minimum living conditions. Support for vulnerable workers has the role of ensuring social welfare and justice and upholding moral and human values. Assistance from enterprises in money or by other

appropriate ways for vulnerable workers is an additional help so that the persons receiving the assistance can develop the ability to take care of themselves and their families. In fact, while vulnerable workers can still take care of their lives and their families but without support from businesses, the State, or the social community, their lives will become increasingly difficult and they may even fall into poverty.

Synthesized and developed from the studies of ILSSA (2015), CDI (2020, 2021), and UNDP (2022), the responsibility of enterprises in helping vulnerable workers includes the following basic contents: Enterprises assist disabled workers (VW1); Enterprises support employees with difficult economic conditions (VW2); Enterprises support employees affected by natural disasters and epidemics (VW3); Enterprises assist migrant workers (VW4).

#### 3.2.4. Ensuring other policies for employees of the enterprise

In addition to ensuring the implementation of mandatory responsibilities under the provisions of the Labor Code, enterprises also need to perform voluntary responsibilities for employees through other policies, in accordance with the actual conditions. They need to ensure the interests of employees, such as ensuring payment of non-wage incomes (bonuses, allowances, benefits) so that employees can improve living conditions for themselves and their families. They should ensure the working conditions, life safety, and health of employees in the process of performing work and organize cultural activities to improve the spiritual life of employees. In addition, enterprises can implement other welfare policies such as the provision of annual leave, travel, training programs, periodical health checks, lunch support, and phone support. Many businesses pay attention to the spiritual life of employees to help the employees feel secure and increase work productivity and satisfaction by ensuring that they and their families are protected which promotes their work motivation and engagement with the business.

According to Thang (2015), Nhan (2015) and Huong (2017), the content of CSR for employees is also expressed through non-wage income and policies for healthcare and safety in the workplace. Sweeney (2009), Thang (2018), Huong (2018) and Huong (2019) also said that businesses need to ensure good working conditions for employees and have healthcare programs or training programs to develop working skills for employees.

Synthesized and developed from domestic and international studies, it can be seen that the responsibility of enterprises in ensuring the implementation of other policies for employees includes the following basic content: Enterprises ensure to pay other income to employees (OP1); Enterprises have a health-care program for employees (OP2); Enterprises create working conditions for employees (OP3); Enterprises organize extracurricular activities (OP4).

#### 4. Actual situation of implementing social security for employees at enterprises in Vietnam according to the theory of sharing corporate social responsibility

Table 1: Descriptive statistics on the level of implementation of social security for employees at enterprises in Vietnam

|    | Average score | Standard deviation |
|----|---------------|--------------------|
| JS | 3.3640        | .68211             |
| SI | 2.9569        | .72967             |
| VW | 3.0492        | .76569             |
| OP | 3.2367        | .72143             |

Source: Synthesized results from SPSS analysis 21.

##### Descriptive statistics analysis results

The results of the analysis of survey data on the level of implementation of SS for employees at enterprises in Vietnam (Table 1) show that the content of guaranteed jobs, minimum salaries, and ensuring other policies for employees is assessed at an above-average score (3.36 and 3.23/5 points). Support for vulnerable workers is

assessed at the average level (3.04/5 points). The implementation of regulations on SI for employees is assessed at a weak average level (2.95/5 points).

#### *Scale's reliability*

Cronbach's Alpha's values  $> 0.8$  are considered a good scale. Values from 0.7 to 0.8 are usable (Peterson, 1994). Observed variables with a Corrected Item-Total Correlation that is

smaller than 0,3 are removed. The scale can be chosen when the reliability of Cronbach's Alpha is greater than 0,6. The greater the Cronbach's Alpha coefficient, the higher its reliability (Nunally & Bumstein, 1994; Tho & Trang, 2009). Combination of the reliability of the scales: JS, SI, VW and OP all satisfy Cronbach's Alpha coefficients and Corrected Item-Total Correlation.

Table 2: Summary of results evaluating the scale's reliability

|    | Remaining observed variables | Reliability      |                                  | Values    |
|----|------------------------------|------------------|----------------------------------|-----------|
|    |                              | Cronbach's Alpha | Corrected Item-Total Correlation |           |
| JS | 5                            | 0,663            | 0,346                            | Qualified |
| SI | 4                            | 0,764            | 0,530                            |           |
| VW | 4                            | 0,767            | 0,483                            |           |
| OP | 4                            | 0,755            | 0,521                            |           |

Source: Synthesized results from SPSS analysis 21.

#### *Linear correlation analysis results*

Regarding the correlation of the implementation level of the contents, the correlation between the contents of implementing regulations on SI for employees, helping vulnerable workers and ensuring other policies for employees is quite average (linear correlation coefficient is equal to or higher

than 0.4). The correlation between the content of guarantee of jobs and minimum salaries for employees with other contents is weak (correlation coefficient is less than 0.3). Thus, the results show that the level of implementation of the contents of ensuring SI for employees is positively correlated with each other and has statistical significance at the 99% confidence level.

Table 3. Linear correlation coefficient

|    |                     | JS     | SI     | VW     | OP     |
|----|---------------------|--------|--------|--------|--------|
| JS | Pearson Correlation | 1      | .224** | .245** | .241** |
|    | Sig. (2-tailed)     |        | .000   | .000   | .000   |
| SI | Pearson Correlation | .224** | 1      | .477** | .400** |
|    | Sig. (2-tailed)     | .000   |        | .000   | .000   |
| VW | Pearson Correlation | .245** | .477** | 1      | .432** |
|    | Sig. (2-tailed)     | .000   | .000   |        | .000   |
| OP | Pearson Correlation | .241** | .400** | .432** | 1      |
|    | Sig. (2-tailed)     | .000   | .000   | .000   |        |

Source: Data analysis results from SPSS 21.

### Exploratory Factor Analysis (EFA)

The results of EFA analysis for groups of factors show that:  $KMO = 0.824 > 0.6$  (Kaiser & Rice, 1974),  $sig = 0.000 < 0.05$ . The data is suitable for exploratory factor analysis,  $sig < 0.05$ , so it can be assumed that the observed variables are correlated with each other. The proposed factors explain  $55.185\% > 50\%$  and Eigenvalues reached  $1.312 > 1$ , satisfying the requirement. Table 4 shows that all observed variables are accepted with factor loading coefficients all higher than 0.5.

Table 4: Pattern Matrix<sup>a</sup>

|     | Component |      |      |      |
|-----|-----------|------|------|------|
|     | 1         | 2    | 3    | 4    |
| OP4 | .741      |      |      |      |
| OP1 | .724      |      |      |      |
| OP2 | .721      |      |      |      |
| OP3 | .685      |      |      |      |
| SI3 |           | .747 |      |      |
| SI1 |           | .742 |      |      |
| SI2 |           | .719 |      |      |
| SI4 |           | .678 |      |      |
| VW4 |           |      | .803 |      |
| VW1 |           |      | .790 |      |
| VW2 |           |      | .604 |      |
| VW3 |           |      | .534 |      |
| JS3 |           |      |      | .683 |
| JS2 |           |      |      | .678 |
| JS5 |           |      |      | .677 |
| JS4 |           |      |      | .604 |
| JS1 |           |      |      | .549 |

Source: Data analysis results from SPSS 21.

### KANO – IPA model

Employing quantitative research on the KANO - IPA integrated model and data processing on SPSS 21, the authors obtained a matrix (Figure 3) to evaluate the importance and performance level of 17 factors which was built based on 4 contents to assess the situation of ensuring SS for employees at enterprises in Vietnam. The scatter graph shows that out of 17 factors, there are 5 factors (SI1, SI2, SI3, VW4,

OP1) that need to be improved, 7 factors (JS3, JS5, SI4, OP2, OP3, VW2, VW3) should continue to be maintained, 2 factors (JS2, OP4) should not focus resources on and 3 factors (JS1, JS4, VW1) should be paid low attention. The results of secondary data analysis also gave quite similar conclusions as follows:

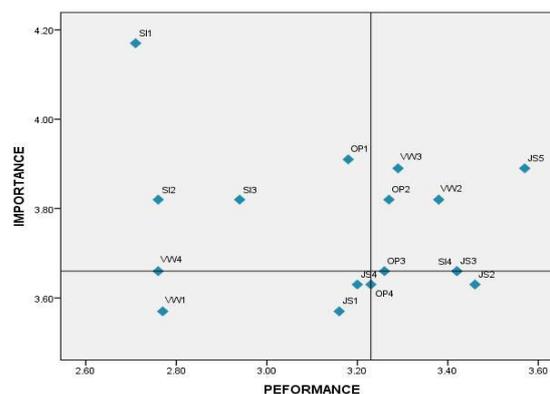


Figure 3: Kano-IPA Scatter Graph  
Source: Data analysis results from SPSS 21.

### 4.1. Situation of job guarantee and minimum wages for employees

#### Situation of job guarantee for employees

According to ILO (2020), the COVID-19 epidemic affected directly and quite heavily about 50-60% of employees. More than 50% of employees lost their jobs, reducing their incomes, which made their life extremely difficult. About 64% of disabled workers were unemployed (MOLISA, 2022). Besides, employees who reach a certain age (about 35-50) had difficulty with maintaining their labor contract because the majority of disabled workers are manual workers, without qualifications, so they were easily excluded from the labor market. According to UNDP (2022), 34% of disabled workers were interviewed for a job, but up to 53% were rejected due to their disability.

Vocational training for employees is paid much attention by enterprises employing unskilled workers to ensure that workers are skilled when working. According to Better Work

Vietnam (2021), when workers are recruited into garment enterprises, they will usually have to undergo vocational training for about 2 weeks before officially working. This type of training gives workers the skills to ensure that they perform as required.

#### *Situation of ensuring minimum wages for employees*

According to Better Work Vietnam, garment factories comply well with minimum wage regulations, with rates of 96% (2019) and 99% (2020). Factories pay at least the minimum wage for full-time workers. Non-compliance is often due to technical errors such as incorrect application of wage formulas or miscalculation of minimum wage compensation for workers receiving product wages in months with fewer than 26 work days, although businesses have shown responsibility in paying the minimum wage in accordance with the law. However, according to VGCL (2019), the basic salary of employees in labor-intensive industries such as textiles, footwear and electronics is still low. The impact of the COVID-19 pandemic affected the wages of 4.6-10.3 million workers in Vietnam, with 7.5% of workers losing their jobs; 10.6% being on leave without pay and 5.8% of employees' wages are below the minimum (ILO, 2021). So, their life is extremely difficult. They have to cut down on basic expenses to sustain themselves. In the context of the new normal, when businesses are gradually recovering from the epidemic, the basic salary of employees is also gradually improved.

#### *4.2. Situation of implementation of regulations on social insurance for employees*

According to Vietnam Social Insurance (2021), the number of employees participating in compulsory SI by the end of December 31, 2021 was more than 15.09 million people, an increase of more than 32.7 thousand people compared to the same period in 2020 (0.22%), accounting for nearly 33.55% of the labor force in the age group. The amount of compulsory SI collection in 2021 reached more than 263.4 trillion VND,

an increase of 1.8 trillion VND over the same period in 2020 (up 0.7%). The average salary as a basis for paying compulsory SI in 2021 of employees is about 5.7 million VND/month, up 1.5% compared to 2020.

The situation of late payment and underpayment of SI is still quite common. In 2021, Vietnam Social Security discovered that more than 14,000 workers who had to participate but did not participate were paid in short time with the arrears amount of about 92.8 billion VND. 27,977 employees were paid less than the prescribed amount with the arrears amounting to more than 34.7 billion VND. The number of decisions on sanctioning SI violations was 185 with fines amounting to 8.16 billion VND. The amount collected through the implementation of the sanctioning decision was 4.4 billion VND (reaching 53%) (Vietnam Social Insurance, 2021). Due to the impact of the COVID-19 epidemic, many businesses have fallen into a state of production shutdown, so it was difficult for them to sanction SI and unemployment insurance contributions.

At enterprises, the publicity of information about payment and SI benefits for employees is still limited, especially in enterprises in the textile, garment, footwear, electronic industries and etc., where the situation of conducting dialogue at the workplace has not been paid attention. According to Ha (2021), garment enterprises are not interested in informing employees. Up to 56% of employees think that enterprises rarely exchange information and employees do not have many opportunities to access enterprise's information. Some businesses publicize information about SI contributions and benefits on their internal bulletin boards but the information is still quite general and employees are also still quite indifferent to this information. That creates conditions for employers to violate regulations in the implementation of SI.

#### *4.3. Situation of supporting vulnerable workers*

Regarding the support of disabled workers, according to the Vietnam National Committee

for People with Disabilities (2021), enterprises comply with the law on occupational safety and try to ensure the provision of working conditions and tools that are suitable for disabled people. However, for most enterprises, it is very difficult to fully implement the provisions of the law on labor safety in general on occupational safety standards and working tools for disabled employees. Such difficulties include jobs that are not suitable for disabled people (operating machines, working in chains, doing heavy work). Enterprises have to increase costs to improve conditions (creating walkways, seats for people with mobility impairments, equipping with tools or improving working tools). On the other hand, businesses have not or do not have access to funding to support rehabilitation of working conditions suitable for disabled workers, so in fact, many businesses are not “interested” in accepting people with disabilities to work.

Regarding activities to support employees with difficult economic conditions and employees affected by natural disasters and epidemics: In the period of 2019-2021, many workers were severely affected by the COVID-19 epidemic, which made their lives more difficult. Sharing with employees, businesses had many support policies so that employees could rest assured to take care of their health and return to work soon. Trade unions at all levels also have many forms of support such as giving gifts and necessities, proposing businesses to ensure wages and reward employees during sick leave and supporting and answering questions about procedures to receive SI benefits.

Regarding migrant workers, according to GSO (2021), migrant workers currently account for about 70% of the workforce in big cities and industrial zones, with “characteristics” of precarious incomes (about 4.4 million/person/month). Migrant workers often live in cramped, rented housing with poor living conditions and pay higher fees for utilities. In addition, because up to 78.8% of migrants do not have professional qualifications, they can only sign short-term labor contracts or even have no

labor contracts and do not participate in SI and health insurance, so it is difficult to access SS policies. Currently, support policies for migrant workers in enterprises are still limited. Most of the policies only focus on organizing shuttle buses for workers or supporting travel expenses. Some businesses with financial conditions have other forms of support such as: accommodation support and rent support.

#### *4.4. Situation of ensuring other policies for employees of enterprises*

According to MOLISA (2021), ensuring other policies for employees in labor-intensive enterprises such as textiles, footwear and electronics is still quite far away. Research by Chi (2019) shows that the total income of employees in the footwear industry (6,075,000 VND/person/month) is superior to that of the electronics and textile industries due to the significant overtime volume (40.8 overtime hours per month). However, allowances for full-time workers in the three industries are still far below the living wage standard. If workers are not paid overtime, the average income (basic salary and allowance) of workers in these three industries accounts for only 60% of the living wage of Region 1.

According to CDI (2020), 100% of workers in the textile and electronics industries in Hai Phong and Dong Nai are supported with meal allowances. More than 90% of employees are supported with attendance and travel expenses and 70% are subsidized housing rent. More than 50% of employees are satisfied with the welfare regimes of their employing enterprise. The rest feel normal and are not satisfied with the benefits and promotion opportunities. The reason given by the employees was the low quality of meals and benefits for employees. All surveyed enterprises did not violate the regulations on deduction of basic salary, did not delay or owe employees' wages, but when employees make mistakes, enterprises would deduct benefits. In general, the basic salary of workers in both the garment and electronics industries is only

enough to cover extremely basic living expenses, with no chance to accumulate money.

According to Better Work Vietnam (2020), the majority of factories currently have violations mainly related to occupational safety and health issues for employees, with 36% of factories not ensuring electrical safety. Even nearly half of surveyed factories (45%) do not have enough medical departments. Besides, there are still 14% of garment enterprises still violate payroll regulations and 9% violated severance allowances. 7% of factories violated regulations on arranging annual leave for employees and a high percentage (76%) did not comply with the limit on monthly overtime. Most factories maintain and guarantee jobs, job positions, wages, benefits, and seniority of employees during and after maternity leave. Most factories are interested in training skills so that employees can do their jobs well, but they do not really pay attention to training to improve employees' qualifications due to the nature of the work being manual labor, so intensive courses are not really necessary.

##### **5. Discussing the research results on implementing social security for employees according to the theory of sharing corporate social responsibility**

From the Kano - IPA scatter plot and on the basis of analyzing the implementation of SS for employees at enterprises in Vietnam, the authors can make the following statements and implications:

*Contents of ensuring the implementation of social security for employees need to focus on improving*

These are the contents that are rated high in importance but low in implementation, which means that these factors need to be prioritized for improvement. This group includes five elements: SI1, SI2, SI3, VW4, OP1. This result will provide suggestions in making solutions to improve the performance of these factors. In particular, enterprises need to ensure to pay other

income to employees in accordance with the labor contract and the agreements signed between the parties, especially the allowances, benefits, and overtime wages, in order to meet the minimum living needs of employees and their families. At the same time, enterprises need to ensure compliance with regulations on SI for employees according to the Law on Social Insurance (2014). Accordingly, enterprises need to strictly comply with regulations on the payment rate and time of payment of SI, health insurance, and unemployment insurance for employees so that employees can enjoy the benefits of SI. Enterprises need to coordinate with state management agencies in making dossiers for employees to be granted SI books and to coordinate with the SI agency in returning SI books, paying SI benefits to employees and confirming the time of payment of SI premiums when the employees terminate their labor contracts or quit their jobs as prescribed by law. Besides, businesses need to have policies to support housing for migrant workers. In the short term, businesses that do not have housing for employees should have policies to support monthly rent and travel expenses. In the long term, enterprises should ask for support from relevant ministries, departments, agencies, and management units to buy land/rent land at preferential prices in order to build houses for employees.

*Contents of ensuring the implementation of social security for employees need to be maintained*

The research results show that there are seven contents of high importance that are being well implemented: JS3, JS5, SI4, OP2, OP3, VW2, and VW3. Enterprises need to continue to maintain the implementation of these factors. Specifically: Enterprises must have the responsibility to ensure suitable jobs to the abilities, aspirations, professional qualifications, and health of employees. Enterprises must ensure a living wage for employees, improving working condition, and training so that employees have the sufficient professional

capacity to perform their jobs. At the same time, enterprises need to provide accurate, complete, and timely information and documents related to the payment and enjoyment of SI at the request of state management agencies and SI agencies. They need to publicize information about employees' payment and enjoyment of SI. And they need to ensure the implementation of existing policies to support difficult employees, employees affected by natural disasters and epidemics such as: money, necessities, and medicine in order to help them meet minimum living needs for themselves and their families.

*Contents of ensuring the implementation of social security for employees should not focus too many resources*

There are two contents on which enterprises should not focus too many resources. These include: Enterprises organizing extracurricular activities (OP4), Enterprises ensuring regular jobs for employees in accordance with labor contracts and signed agreements (JS2). In fact, businesses focused on ensuring jobs for employees according to the signed contract, otherwise they will violate the provisions of the law; Besides, employees are more interested in ensuring their rights under the signed agreement but not really paying attention to extra-curricular activities because the job at enterprises of garment, footwear and electronics is quite difficult, so they don't have much time for activities outside of working hours.

*Contents of ensuring the implementation of social security for employees at present should not be paid much attention*

There are three contents to which enterprises should not pay much attention, including: (i) Enterprises having specific recruitment and employment policies (JS1); (ii) Enterprises assisting disabled workers (VW1); (iii) Enterprises providing vocational training for employees (JS4). In fact, health limitations and requiring support tools when working are barriers to recruiting and employing disabled workers, so most businesses do not have policies

to prioritize recruiting specific workers or helping disabled workers. In addition, the majority of surveyed employees want businesses to have policies that better ensure basic rights at the workplace such as working conditions and other welfare policies. Therefore, the contents of ensuring the implementation of SS for employees in this group should not be paid much attention by enterprises.

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